

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 02/22/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 20

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,235	548	1,783	800	2,583
10	ATTENDING PUPILS (OCTOBER 2011)	1,181	565	1,746	772	2,518
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,208.0	556.5	1,764.5 (69%)	786.0 (31%)	2,550.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	71.1 (17:1)	34.8 (16:1)	52.4 (15:1)	=	158.3	/	188.9	=	.84	X	9391,147	=	5443,108	2445,455
B.	GUIDANCE	3.5 (350:1)	1.6 (350:1)	3.1 (250:1)	=	8.2	/	14.2	=	.58	X	738,703	=	295,629	132,819
C.	LIBRARIANS	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2	/	4.0	=	.80	X	180,989	=	99,906	44,885
D.	HEALTH	1.5 (800:1)	0.7 (800:1)	1.0 (800:1)	=	3.2	/	5.0	=	.64	X	262,389	=	115,871	52,058
E.	EDUCATION TECHS	12.1 (100:1)	5.6 (100:1)	3.1 (250:1)	=	20.8	/	8.9	=	2.34	X	169,959	=	274,416	123,288
F.	LIBRARY TECHS	2.4 (500:1)	1.1 (500:1)	1.6 (500:1)	=	5.1	/	4.6	=	1.11	X	99,834	=	76,463	34,353
G.	CLERICAL	6.0 (200:1)	2.8 (200:1)	3.9 (200:1)	=	12.7	/	17.0	=	.75	X	527,235	=	272,844	122,582
H.	SCHOOL ADMIN.	4.0 (305:1)	1.8 (305:1)	2.5 (315:1)	=	8.3	/	11.0	=	.75	X	811,435	=	419,917	188,659

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		65,287	29,082
B.	Supplies and Equipment	346	478		610,517	375,708
C.	Professional Development	59	59		104,106	46,374
D.	Instructional Leadership Support	24	24		42,348	18,864
E.	Co- and Extra-Curricular Student	34	114		59,993	89,604
F.	System Administration/Support	220	220		388,190	172,920
G.	Operations & Maintenance	1,013	1,204		1787,439	946,344

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1131,358	508,291
B.	Education & Library Technicians	36.00%	126,316	56,751
C.	Clerical	29.00%	79,125	35,549
D.	School Administrators	14.00%	58,788	26,412

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.01)	70,634	31,731
16	Adjustment for Title I Revenues	-523,075	-235,005

17	TOTALS	10999,179	5246,724
18	E.P.S. RATES	6,234	6,675

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A. OPERATING COST ALLOCATIONS

19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2009	1,767.0	847.0	2,614.0		
	OCTOBER 2009	1,773.0	833.0	2,606.0		
	APRIL 2010	1,738.0	828.0	2,566.0		
	OCTOBER 2010	1,761.0	819.0	2,580.0		
	APRIL 2011	1,783.0	799.0	2,582.0		
	OCTOBER 2011	1,744.0	773.0	2,517.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	1,763.5 +	0.00	X	6,234.00	= 10,993,659.00
	9-12 PUPILS	786.0 +	30.50	X	6,675.00	= 5,450,137.50
	ADULT EDUC. COURSES AT .1	5.2		X	6,675.00	= 34,710.00
	K-8 EQUIV. INSTR. PUPILS	1.500		X	6,234.00	= 9,351.00
	9-12 EQUIV. INSTR. PUPILS	2.125		X	6,675.00	= 14,184.38
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5705	1,006.1	X .15	X	6,234.00	= 940,804.11
	9-12 DISADVANTAGED @ .5705	448.4	X .15	X	6,675.00	= 448,960.50
	K-8 LIMITED ENGLISH PROF.	9.0	X .700	X	6,234.00	= 39,274.20
	9-12 LIMITED ENGLISH PROF.	6.0	X .700	X	6,675.00	= 28,035.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	1,763.5		X	43.00	= 75,830.50
	9-12 STUDENT ASSESSMENT	786.0		X	43.00	= 33,798.00
	K-8 TECHNOLOGY RESOURCES	1,763.5		X	98.00	= 172,823.00
	9-12 TECHNOLOGY RESOURCES	786.0		X	296.00	= 232,656.00
	K-2 PUPILS	652.5	X .10	X	6,234.00	= 406,768.50
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 62,444.60
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					18,943,436.29
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					18,375,133.20
30	ADJUSTED TOTAL OPERATING ALLOCATION					18,375,133.20

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	168,737.51	X	101.10%	=	170,593.62
32	SPECIAL EDUCATION - EPS ALLOCATION					4,253,114.78
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	1,147,235.08	X	101.10%	=	1,159,854.67
35	TRANSPORTATION - EPS ALLOCATION					2,026,669.16
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					102,813.33
39	TOTAL OTHER SUBSIDIZABLE COSTS					7,713,045.56
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					26,088,178.76

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
	MSAD 34				
	11/01/12	NEW MIDDLE SCH-BELFAST	328,172.00	11,075.81	339,247.81
	11/01/12	NEW CONSOL ELEM - BELFAST	429,134.00	125,216.94	554,350.94
	05/01/13	NEW CONSOL ELEM - BELFAST	0.00	116,994.74	116,994.74
	MSAD 56				
	11/01/12	ADDN/RENV DIST MIDDLE/HIGH SCH	227,876.00	52,268.83	280,144.83
	05/01/13	ADDN/RENV DIST MIDDLE/HIGH SCH	0.00	70,071.88	70,071.88
	MSAD 34				
	11/01/12	NICKERSON SCHOOL	105,866.00	8,161.02	114,027.02
	05/01/13	NICKERSON SCHOOL	0.00	5,506.62	5,506.62
42	TOTAL PRINCIPAL & INTEREST		1,091,048.00	389,295.84	1,480,343.84
43	APPROVED LEASES FOR 2011-12 - RSU 20				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 20				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 20				0.00
47	TOTAL DEBT SERVICE ALLOCATION				1,480,343.84
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				27,568,522.60

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION
BELFAST	868.0	34.29%	8,945,636.50		541,961.52		9,487,598.02
BELMONT	134.0	5.29%	1,380,064.66		83,666.87		1,463,731.53
FRANKFORT	171.0	6.76%	1,763,560.88		83,061.11		1,846,621.99
MORRILL	151.0	5.97%	1,557,464.27		94,281.32		1,651,745.59
NORTHPORT	195.5	7.72%	2,014,007.40		122,066.22		2,136,073.62
SEARSMONT	239.5	9.46%	2,467,941.71		149,538.92		2,617,480.63
SEARSPORT	366.5	14.48%	3,777,568.28		178,022.78		3,955,591.06
STOCKTON SPRINGS	183.5	7.25%	1,891,392.96		89,132.82		1,980,525.78
SWANVILLE	222.0	8.78%	2,290,542.10		138,612.28		2,429,154.38
TOTAL	2,531.0						27,568,522.60

	2011 STATE VALUATION	X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
BELFAST	859,600,000		7.690		6,610,324.00		9,487,598.02	6,610,324.00	39.73%	7.69M
BELMONT	61,350,000		7.690		471,781.50		1,463,731.53	471,781.50	2.84%	7.69M
FRANKFORT	78,400,000		7.690		602,896.00		1,846,621.99	602,896.00	3.62%	7.69M
MORRILL	65,750,000		7.690		505,617.50		1,651,745.59	505,617.50	3.04%	7.69M
NORTHPORT	384,650,000		7.690		2,957,958.50		2,136,073.62	2,136,073.62	12.84%	5.55M
SEARSMONT	194,050,000		7.690		1,492,244.50		2,617,480.63	1,492,244.50	8.97%	7.69M
SEARSPORT	280,250,000		7.690		2,155,122.50		3,955,591.06	2,155,122.50	12.95%	7.69M
STOCKTON SPRINGS	229,250,000		7.690		1,762,932.50		1,980,525.78	1,762,932.50	10.59%	7.69M
SWANVILLE	117,350,000		7.690		902,421.50		2,429,154.38	902,421.50	5.42%	7.69M
TOTAL	2,270,650,000				17,461,298.50		27,568,522.60	16,639,413.62	100.00%	7.33M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,568,522.60	16,639,413.62	10,929,108.98
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	27,568,522.60	16,639,413.62	10,929,108.98
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			9,588.58
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			10,919,520.40
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 60.36%	STATE SHARE % = 39.64%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 60.39%	STATE SHARE % = 39.61%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	28,136,825.69		